G R S IX 5]
Previous references

~~[illegible]~~ crossed
Private

1920-21
(Mad ( ))

File No 56-20
Serial Nos 29, 36,
52 & 62

Later references
" 121-29 (7 to 12)

GENERAL AND REVENUE SECRETARIAT

Serial Nos 29, 36, 52 & 62

Part B for Apr 1921

SUBJECT

Bye laws

L 29 From the D C Kolar Dt
D Dis C 489 d. 25-11-20

Regarding sanction of Govt for the bye laws for the levy of taxes on professions &c framed by the municipal council Chickballapur

(L 6 b) To the President M.C. Chickballapur

No R 11302

No [illegible] [illegible] [illegible] ([illegible]) [illegible]

G R S 11 1920-21

(1)

GENERAL AND REVENUE SECRETARIAT

(Mul)

NOTES

File No 56-20

FILE HEADING

Bye-laws.

From

The DC Kolar

No. L 70C 489 Dated 28-11-20 Received 29 11 20

Diary No. 4264	Enclos	Spare Copies	Serial No 29

BRIEF ABSTRACT OF LETTER

Requests sanction to the bye-laws framed by the M.C. of Chickballapur for the levy of taxes on professions etc.

NOTES AND ORDERS

The M.C. have framed rules under Sec 46(c) of the M.C. Regulation

2 Rule IV is superfluous & may, if approved, be omitted

3) Rules VII, VIII, X & XI have to

NOTES—First Sheet

2

G R S III-21

General and Revenue
Secretariat

LC File No. 56 of 1920.

Serial No	

to form a basis of bye-laws under Sec 68(7)(1) as their object is to enforce supply of information regarding liability to tax

The objections of the merchants of the town call for no remarks

7/12

Mr ?? will please go over the dft again in the light of the comments to the Mysore Mty on the same subject
HM

The draft has been verified and it covers all the points

16/12/20

Dft may be appd

Rev Secy) 18-12

2nd member) 20 12

Draft approved

22 12 20

3528-120
21 12 20

36 To the DC Kolar

No R 7505 D 29 12 20

Passes certain observations & requests him to resubmit the revised ~~[illegible]~~ bye-laws

NOTE—Contd sheet

G R S III-21

General and Revenue
Secretariat

ml File No. 56 of 1920

Serial No

52 From

The D C Kolar Distt
no 1 40C 489/20-21 Dt 16 3 21
Re submits for sanction the rules duly revised

Draft sanction memo is submitted for approval

24/3/21

Ind

may be approved

5099-110
5-4-21

Second Member) LTM 4 4

Draft approved

6 4 21

62 To

The D C Kolar Distt
no R 1134-3 Dt 11 4-21

sanctions the byelaws

Issue

Note—Contn sheet.

4

Dis No. 4899 20-21 Office of the Deputy Commissioner, Kolar District,
Encls 5
Dated, the 25th November, 1920

ML 56-20 — 29

From

Md Zahiruddin Meeci, Esquire B.A.
Deputy Commissioner,
Kolar District

D No 4264
30-11-20

To

G. Aravamudu Iyengar, Esquire, B.A., B.L.,
Secretary to the Government of Mysore,
Revenue Department, Bangalore

Sir,

I have the honour to submit herewith a copy of the letter No. 123 dated the 18th September 1920, received from the President, Municipal Council, Chikkaballapur, submitting a copy of the Notice embodying the bye-laws framed for levy of taxes on professions, etc, and inviting objections, published in Mysore Gazette dated 5th August 1920.

An objection petition for such levy of tax by the merchants of the town is also enclosed and I request you to kindly obtain sanction of Government for the bye-laws framed by the Council.

A copy of the resolution of the Council in the matter is submitted for kind reference.

I have the honour to be,
Sir,
Your most obedient servant,

Treasury Assistant Commissioner,
For Deputy Commissioner,
Kolar District (Absent from head-quarters)

Letter No. 123 dated the 18th September 1920 from the President, Chikka-ballapur Municipality, to the Deputy Commissioner Kolar District, Kolar.

I have the honour to forward herewith a printed copy of the bye-laws framed for the levy of professional tax in Chikkaballapur Town and to request that the sanction of Government may kindly be obtained for the same.

The bye-laws were duly published in the Gazette and objections were called for. One objection petition received is also herein enclosed.

An extract of the resolution of the council is also enclosed for favour of reference

----

"Copy

For Deputy Commissioner,
Kolar District

25th November, 1920

[illegible] 18

Recd by Regd Post

13. 8. 1920

[illegible]

[illegible]

[illegible]

1. [illegible] 1920 [illegible]

2. [illegible]

3. [illegible]

[illegible]

[illegible]

[illegible]

[illegible] 11-8-920

[illegible] | [illegible]

K Chennappa

[illegible] | [illegible]

[illegible]

C Basappa

[illegible]

C Venkatachalappa

[illegible]

Extract of the Proceedings of the Town Municipal Council Chidambaram in their meeting dated 31-8-20

Present

S. Venkatrangam Esquire B.A.B.L
President

	Resolution
XVI Draft byelaws in connection with the levy of profession taxes published in the Gazette	Sanction of Government may be obtained to the byelaws

x x x

Sd. S. Venkatrangam
President
31-8-20

Extract

for President

9

G R. S VI—G/32]

SUBJECT Bye-laws

Diary No of letter replied to 6264

Section ML
File No. 56-20
Serial No 36

General and Revenue Secretariat
(ML)
, the 191

No. L 7503

Date of issue 29-12-1920

Signed

To
The Dc. Kolar

Sir

With reference to your letter No. L-F-OC 689 of 20-21 dated the 25th Nov 1920 submitting for sanction the rules framed by the M.C. of Chikballapur for the levy of taxes on professions trades & callings &c under Sec 46(k) of the M.C. Regn I am directed to ~~state~~ observe

0067

as follows.—

(1) Rule 3 is superfluous & may be omitted.

(2) Rules 7, 8, 10 & 11 have to form part of bye-laws under section 18(j) of the Regulation as their object is to enforce supply of information regarding liability to the tax and they may be dropped from the rules now framed under Sec 46.

3 Rule 14 is ultra vires as the Regulation not authorise the levy of fines for infringement of rules under Sec 41

(4) The rules may be revised in the light of the above remarks and resubmitted; Necessary bye-laws ~~being~~ may be framed in respect of provisions

List of enclosures.

Copied by

Examined by

G. R. S. 27]

GENERAL AND REVENUE SECRETARIAT

(Continuation sheet draft form.)

referred to above to enforce the supply of information regarding liability to assessment.

I have etc

Your obedient servant

Issd

No. L.Bc 489/20-21 Encls Office of the Deputy Commissioner, Kolar District.

Dated the 15th/16th March, 1921.

From

Rev Secy 18 MAR 1921

Md. Zahiruddin Mecci, Esquire, B A,

Deputy Commissioner, Kolar District

D.No 6972
21 3 21

To

B. Ramaswamaiaya, Esquire, B A., B.L.,

Secretary to the Government of His Highness

The Maharaja of Mysore, Revenue Department,

Bangalore M1 56-20-52

Sir,

Referring to your letter No. R 7505/M1.56-20-36 dated the 29th December 1920 returning the rules framed by the Municipal Council of Chikballapur for the levy of taxes on professions, trade etc. for resubmission after revising them in the light of the remarks therein made, I have the honour to resubmit herewith the printed copy of the Rules duly revised as desired and to request that you may be so good as to kindly obtain sanction of Government thereto.

2. The correspondence ending with memo No. 348 dated the 2nd instant from the President, Municipal Council, Chikballapur, together with an extract of the resolution of the Council is enclosed herein in orginal, for kind reference

I have the honour to be,

Sir,

Your most obedient servant,

For Deputy Commissioner,

Kolar District.

1920-21

From

The Deputy Commissioner
Kolar District.

To

The Secretary to the Government
-ment,
of Mysore, Revenue Depart
Bangalore.

Dated. 15/16th March,1921
Despatched.
Received.
General No
No.
Enclosure No.

Requesting Government sanction to rules for the levy of taxes on professions trade,etc

---

Proceedings of the 8th ordinary meeting of the Chickballapur Town Municipal Council dated 28 2 21

Present-

S Venkat Rangam Esqr BA,BL
President

x x x

Amendements to Profession tax — May be recommended to Government

x x x

Signed- S Venkat Rangam
President
28 3 21

Extract
S Venkatarangam
President
4 3 21

Registered No M—1175

The Mysore Gazette

Vol. 55.] PUBLISHED BY AUTHORITY. [No. 31.

BANGALORE, THURSDAY, JULY 29, 1920

PART I-A

NOTIFICATIONS RELATING TO LOCAL SELF-GOVERNMENT

MUNICIPAL AND LOCAL BOARDS

No R 1097—*Ml* 17 19 183, *dated* 20*th July* 1920

Under Section 23 (2) (a) of the Municipal Regulation, Mr W A Tirumala Rao, a nominated Councillor of the Chitaldrug Municipal Council, is appointed the Vice President of the said Council

No R 1142—*L B* 3 20 2 *dated* 21*st July* 1920

Mr D Ramanna is declared duly elected by the Hosdurga Taluk Board as a member of the Chitaldrug District Board *vice* Mr Shamachar deceased

No R 1429—*Ml* 90 19 10, *dated* 27*th July* 1920

Under Section 18 of the Mysore Municipal Regulation VII of 1906 Mr U Padmaji Rao is appointed a Councillor of the Shimoga Town Municipal Council, in place of the Rev Mr A E Nightingale, resigned

By Order,

B Ramaswamaiya,
Secretary to Government,
Revenue Department

CHIKMAGALUR TOWN MUNICIPALITY

Notice dated 12th July 1920

Notice is hereby given to the inhabitants of Chikballapur Town, that the Town Municipal Council desires to impose the tax defined in the rules appended in lieu of the existing shop and oil mill taxes

Any inhabitant of this town objecting to the proposed tax may, within one month from the date of this notice send his objections in writing to the President Town Municipal Council, Chikballapur

Draft Rules framed under Section 46 (1) of the Mysore Municipal Regulation for the assessment of a tax on professions, trades and callings and on offices and appointments —

1 In the rules the word "person" shall include a firm, company or association

2 Every person, who within the Chikballapur Town exercises any profession, art, trade or calling or holds any office or appointment bringing him within one or more of the classes of persons specified in the schedule appended to these rules shall pay tax at the rates specified in the said schedule as payable by persons of the class in which such person is placed

~~3 Persons whose monthly income or profits are less than Rs 30 per mensem are exempt from the tax~~

3 No person shall be liable to tax under these rules in respect of any half year in which he has exercised a profession, art, trade or calling or held an office or appointment for a period of less than sixty days within the town

4 The tax leviable under these rules from a firm, company, or association or undivided Hindu family may be levied from any member of that firm, company or association or family

5 When a person exercises more than one profession, art, trade or calling or holds more than one office or appointment whether under the same name or different names, the tax shall be calculated on his total annual income or profits from all such sources

7 On the requisition of the Municipal Council or of such person or persions as may be authorized by them from time to time in this behalf, every person exercising any profession art, trade or calling or holding any office or appointment shall within such reasonable period as shall be specified in the requisition, be bound to furnish a statement under his signature, in writing, in the form appended to these rules showing his income or profits for the required year or years

8 The Municipal Council or such person or persons authorized by them in this behalf, may in like manner require—

(1) the owner or occupier of any building or land within the Town Municipal limits to furnish within a specified time, a list, in writing, containing the names of all persons occupying such building or land and specifying the profession, art, trade or calling, office or appointment of every such person,

(2) any employer or the Head or Secretary of any public or private office or of a firm or company,

(*a*) to furnish within a specified time a list in writing of the names of all persons in his employ or in the employ of such office, firm or company, with a statement of the salary or income of each of the same,

(*b*) to furnish the above particulars in regard to any incorporated company of which such employer Head or Secretary as the case may be is the agent

9 On or before 1st January and 1st July every year, an assessment list in the appended form shall be prepared The procedure laid down in Sections 63 to 66 of the Municipal Regulations regarding assessment of a rate on buildings or lands shall apply *mutatis mutandis* in respect of assessment of this tax This list will be subject to revision half yearly or yearly as may be decided by the Council

10 Notwithstanding anything in these rules, every person commencing to exercise any profession, art trade or calling or to hold any office or appointment in the Town Municipal limits, who has not been required to furnish a return under Rule VII shall within thirty days of so commencing give information of the fact to the President, Town Municipal Council

11 Every person liable to the tax who shall change either designation of his firm or the nature of his profession, art, trade or calling or office or appointment or his place of business shall within thirty days of such change give intimation thereof to the President, Town Municipal Council

12. The tax shall be payable half yearly in each year in advance in July and January in every year and shall be collected in accordance with the procedure laid down in Chapter VII of the Municipal Regulation

13 (i) Any person who has paid the tax for the whole half-year and who ceases during such period to be liable to assessment shall be entitled to a refund of not less than half the assessment, provided that no such remission shall be granted unless notice in writing of the fact of his having given up the profession, art, trade, or calling or office or appointment has been given to the President of the Municipal Council, and that no remission or refund shall take effect for any period previous to the day of the delivery of such notice

(ii) The burden of proving the facts entitling any person to claim relief under this rule shall be upon him

14 Failure to furnish the information or furnishing information which is untrue required by Rules VII, VIII, X and XI shall be punishable with fine which may extend to Rs 50

SCHEDULE III

(Section 59, clause X) Tax on Arts, Professions, Trades and Callings

CLASS I

Every person holding any office or appointed, public or private, or employment in any capacity, whose pay, salary or pension amounts to Rs 2,000 a month or upwards and every person falling under any of the following denominations, whose income is estimated to amount to Rs 2,000 a month or upwards —

	Yearly
(i) Carrying on business as a Company	Rs 100
(ii) Abkari Renters, Wholesale and Retail Traders and Manufacturers of every kind, Contractors, Shipowners, Boatowners, Auctioneers and Commission Agents	
(iii) Bankers, Money-lenders, Money-changers and Pawn brokers	
(iv) Editors and Proprietors of Newspapers	
(v) Dubashes, Under-writers, Brokers and Dealers in Securities, Shares or Bill of Exchange	
(vi) Practising Barristers, Advocates, High Court Vakils, Solicitors, Attorneys Pleaders and Law Agents	
(vii) Practising Medical Practitioners of all kinds including Hakims and Vaidyas	
(viii) Dentists and Veterinary Surgeon	
(ix) Architects and Civil Engineers	
(x) Owners and Farmers of Markets and Toll farmers	
(xi) Keepers of Hotels, Lodging houses, Boarding houses or Billiard saloons	
(xii) Builders and Surveyors	
(xiii) Owners of Mills, Warehouses, Printing Presses, Oil Presses, Cotton-Presses and other Presses and factories of all kinds	
(xiv) Professional Artists, Photographers, Actors, Owners or Managers of Circus or Theatrical Companies, Musicians and Dancers	
(xv) Dealers in animals or vehicles, and Owners or Keepers of livery stables or hackney carriages	
(xvi) Artizans	

CLASS II

Every person described in Class I, whose pay, salary or pension amounts or whose income is estimated to amount to Rs 1 500 a month Rs 75

CLASS III

Every person described in Class I, whose pay, salary or pension amounts, or whose income is estimated to amount to Rs 1,000 a month or upwards Rs 50

CLASS IV

Every person described in Class I, whose pay, salary or pension amounts, or whose income is estimated to amount to Rs 500 a month or upwards Rs 25

CLASS V

Every person described in Class I, whose pay, salary or pension amounts, or whose income is estimated to amount to Rs 300 a month or upwards Rs 12

CLASS VI

Yearly

Every person described in Class I, whose pay, salary or pension amounts, or whose income is estimated to amount to Rs 200 a month or upwards Rs 6

CLASS VII

Every person described in Class I, whose pay, salary or pension amounts, or whose income is estimated to amount to Rs 100 a month or upwards Rs 4

CLASS VIII

Every person described in Class I, whose pay, salary or pension amounts, or whose income is estimated to amount to Rs 50 a month or upwards Rs 2

CLASS IX

Every person described in Class I, whose pay, salary or pension amounts, or whose income is estimated to amount to Rs 30 a month or upwards Re 1

Note —The above classification is subject to the following provisions, namely —

Proviso 1 —No owner of a Cotton press shall be placed in any class below Class IV

Proviso 2 —No wholesale Trader, Ship-owner, Banker, Dubash, Barrister, Advocate, High Court Vakil, Solicitor, Attorney, Architect, Civil Engineer, Mill owner or Factory owner shall be placed in any class below Class V

Proviso 3 —No Abkari Renter (other than a mere liquor shop keeper), Editor or Proprietor of a newspaper, Under-writer, Broker or other Dealer in Securities, Shares or Bills of Exchange, and no First Grade Pleader, Medical Practitioner (other than a Hakim or Vaidyan), Dentist or Veterinary Surgeon shall be placed in any class below Class VI

Proviso 4 —No Boat-owneer, Auctioneer, Money-lender, Second Grade Pleader, Vakil, Law Agent, Owner or Farmer of a Market, Toll farmer, Keeper of a hotel, Lodging-house, Boarding house or Billiard saloon, and no Builder, Surveyor or Owner of a Warehouse or Press (other than a Cotton-press or Oil-press) shall be placed in any class below Class VII

CHIKBALLAPUR TOWN MUNICIPALITY

True return furnished by
as to his liability to Profession tax for the year

Name and address of party	Nature of profession, art, trade or calling followed or office, or appointment held	Date from which profession etc is followed	Monthly income		Remarks
			Included in the last return	During the current year	
1	2	3	4	5	6

Signature of the party

Date

PROFESSION TAX ASSESSMENT LIST

Division No

Serial No.	Name of party	Assessment number in previous year		Occupation	Address	Monthly or annual income or other basis of assessment	New assessment			Remarks
		Number	Amount				Class	Amount	Number	
1	2	3	4	5	6	7	8	9	10	11
			Rs. a. p.			Rs. a. p.		Rs. a. p.		

S VENKAT RANGAM,
President

From   L F Oc 489 En 2
                       20

The President
Chikballapur Municipality

To

The Deputy Commissioner
Kolar District
Kolar

Dated 4 2 21
No. 323
En 1 Byelaw

Sir

Adverting to your memo No. L F. Oc. 489 dated 22 1 21 forwarding copy of letter No. R 7505 ML 56-20 36 dated 29 12 20 from the Secretary to the Government Revenue Department in connection with the Rules framed for the levy of profession taxes in Chikballapur Town, I have the honour to enclose herewith a printed copy of the Rules revised

as

L F
8/2/21

OFFICE OF THE DEPUTY COMMISSIONER
16/82
FEB 8 1921
Genl. No
KOLAR

...DENT DISTRICT B...
3149
1921
M.E. Clerk
KOLAR

as per instructions contained in the letter and to request that the sanction of Government may kindly be obtained for the same

I have the honour to be,
Sir
Your most obedient servant

L.No. 489/20-21 En 2
President

7253

Memo

The ~~amendments~~ President is requested to kindly forward a copy of the Municipal Council's resolution in the matter. Such portions of the rules as have been deleted, may be attested by the President.

EE
3/11

12/2/21 To Deputy Commissioner

Place the amended rules before the Council on the day of next meeting

Secy
16 2 21

348
Case [illegible]

L.No. 489/20-21 En 2

Memo

Has the honour to enclose an extract of the Municipal Council's resolution in the matter. The deleted paras of the rules have been attested.

2 3 21

for President

LA 18598
8/3/21

OFFICE OF THE PRESIDENT, DISTRICT BOARD
3642
MAR 9 1921
KARACHI

G R S VI-71]

SUBJECT

Diary No of letter replied to

Section Jnl

File No 57-20

Serial No 62

General and Revenue Secretariat

( )

, *the* 191

Proceedings of the Government of
His Highness the Maharaja of Mysore

Date of issue 11.4.21

Signed by M. Srv. Ramanna

Read—

Correspondence ending with letter No. LRC 489/20-21 dated 16th March 1921 from the D.C. Kolar Dt. submitting for sanction duly revised the rules relating to the levy of tax on profession trade etc. in the Chickaballapur Mun

Order Thereon No

May this be

- i Printed ?
- ii treated as a standing order ?
- iii published in the Gazette English Part ?
- iv translated ?
- v placed at the disposal of the press ?
- vi published in the Gazette Kannada Part ?

Municipality.

Order no. R. 11364 3d/11-4-21

Sanctioned.

Necessary byelaws for
enforcing the supply
of information etc
from persons liable to assessment
should also ~~have been~~ be submi
at an early date
~~submitted~~ ~~simultaneously~~
for sanction, ~~which may~~
~~[illegible]~~

Rec.
6.4.21

HM
for Rev Secy / Supdt
Ag

List of enclosures.

To
The D.C. K. Hls District

Copied by

Examined by

WD 1744—GPB—80,030—17-3-10